

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: William Gassett
DOCKET NO.: 05-02238.001-R-1
PARCEL NO.: 04-21-201-019-000

The parties of record before the Property Tax Appeal Board are William Gassett, the appellant, and the Monroe County Board of Review.

The subject property consists of a one-story frame dwelling containing 1,883 square feet of living area that was built in 1999. Features include an unfinished basement, central air conditioning, two fireplaces, and a 504 square foot attached garage.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In addition, the appellant argued the quality grade assigned to the subject dwelling was incorrect due its coined corners and foundation turns. The appellant did not contest the subject's land assessment. In support of the inequity claim, the appellant submitted a grid analysis detailing three suggested comparables located in close proximity to the subject. The properties are improved with frame or brick and frame one-story dwellings that were built in 1997 or 1998. Two comparables have unfinished basements and two comparables have partial finished basements. Other features include central air conditioning, one or two fireplaces, and garages ranging in size from 484 to 576 square feet. The dwellings range in size from 1,666 to 2,051 square feet of living area and have improvement assessments ranging from \$62,070 to \$67,170 or from \$31.56 to \$37.26 per square foot of living area. The subject property has an improvement assessment of \$77,660 or \$37.53 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$84,130 was

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Monroe County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	13,470
IMPR.:	\$	67,000
TOTAL:	\$	80,470

Subject only to the State multiplier as applicable.

disclosed. In support of the subject's assessment, the board of review submitted a grid analysis detailing the same three assessment comparables that were offered by the appellant. However, the board of review adjusted the comparable properties for differences when compared to the subject in quality grade, miscellaneous improvements, garage size, plumbing fixtures, fireplaces, exterior construction, and finished basement area. The largest adjustments to the comparables were for quality grade of construction, which ranged in market value from \$20,152 for a C+10 quality grade to \$38,834 for a C quality grade. The subject was assigned a quality grade of C+20 by the local assessor. The board of review could not identify any physical attributes or criteria as to why the subject was assigned a C+20 quality grade, which is higher than any of the comparables. Additionally, the board of review acknowledged it would be highly unlikely the subject property would sell for \$38,000 more than the comparables if offered for sale on the open market due to its quality grade.

The adjustment amounts were sourced from the Illinois Real Property Appraisal Manual and property record cards. The adjustments resulted in the comparables having adjusted improvement assessments ranging from \$72,860 to \$86,300 or from \$37.12 to \$51.80 per square foot of living area. The board of review argued the subject property's improvement assessment of \$70,660 or \$37.53 per square foot of living area is supported by the adjusted comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant pointed out some of the superior features enjoyed by the comparables when compared to the subject.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the evidence, the Board finds a reduction in the subject assessment is warranted.

The record contains three assessment comparables for the Board's consideration with varying degrees of similarity when compared to the subject. They have improvement assessments ranging from \$62,070 to \$67,170 or from \$31.56 to \$37.26 per square foot of living area. The subject property has an improvement assessment of \$70,660 or \$37.53 per square foot of living area, which falls

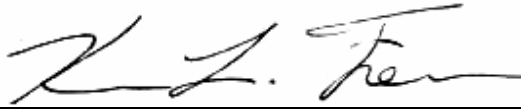
slightly above the range established by these comparables. The board of review adjusted these same comparables for differences to the subject resulting in adjusted improvement assessments ranging from \$72,860 to \$86,300 or from \$37.12 to \$51.80 per square foot of living area. The board review adjustments amounts to the comparables for quality grade of construction ranged in market value form from \$20,152 to \$38,834. However, the board of review acknowledged it would be highly unlikely the subject property would sell for \$38,000 more than the comparables due to its higher quality grade of C+20. Furthermore, the Property Tax Appeal Board finds the board review could not identify any physical attributes or criteria as to why the subject was assigned a C+20 quality grade. After considering adjustments to the comparables for differences when compared to the subject, such as age, size, features and quality grade, the Board finds a reduction in the subject's improvement assessment is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellant has demonstrated a lack of uniformity in the subject's improvement assessment by clear and convincing evidence. Therefore, the Board finds the subject's assessment as established by the board of review is incorrect and a reduction is warranted.


This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.